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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

RECORDATION NO. **21157-A & B** FILED

JAN 6 '98

1-10PM

OF COUNSEL
URBAN A. LESTER

January 6, 1998

RECORDATION NO. **21157** FILED

JAN 6 '98

1-10PM

W. Williams
Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a), are three (3) copies of a Net Lease Agreement, dated September 1, 1992, a primary document as defined in the Board's Rules for the Recordation of Documents and three (3) copies of the following secondary documents related thereto: Memorandum of Lease Assignment, Management and Escrow Agreement, dated December 30, 1997 and Memorandum of Asset Purchase, Assignment and Assumption Agreement, dated as of December 30, 1997.

The names and addresses of the parties to the enclosed documents are:

Net Lease Agreement

Lessor: The Andersons
480 West Dussel Drive
Maumee, Ohio 43537

Lessee: Didion Inc.
210 Grell Lane
Johnson Creek, Wisconsin 53038

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Vernon A. Williams
January 6, 1998
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Memorandum of Lease Assignment, Management
and Escrow Agreement

Beckett

Assignee: The Vaughn Group, Ltd.
8240 Beckett Park Drive, Suite D
Hamilton, Ohio 45001

Assignor: The Andersons, Inc.
480 West Dussel Drive
Maumee, Illinois 43537

Memorandum of Asset Purchase, Assignment
and Assumption Agreement

B →

Assignee: Star Bank, National Association
425 Walnut Street
Cincinnati, Ohio 45202

Assignor: The Vaughn Group, Ltd.
8240 Beckett Park Drive, Suite D
Hamilton, Ohio 45001

A description of the railroad equipment covered by the enclosed documents is set forth on Exhibit A attached hereto.

Also enclosed is a check in the amount of \$72.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed documents to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/bg
Enclosures

DIDION GRAIN - CAR NUMBERS

1	DDNX	886338	26	DDNX	886623
2	DDNX	886352	27	DDNX	886625
3	DDNX	886365	28	DDNX	886628
4	DDNX	886375	29	DDNX	886653
5	DDNX	886382	30	DDNX	886669
6	DDNX	886383	31	DDNX	886683
7	DDNX	886384	32	DDNX	886685
8	DDNX	886396	33	DDNX	886701
9	DDNX	886403	34	DDNX	886716
10	DDNX	886426	35	DDNX	886718
11	DDNX	886427	36	DDNX	886722
12	DDNX	886436	37	DDNX	886723
13	DDNX	886444	38	DDNX	888012
14	DDNX	886457	39	DDNX	888027
15	DDNX	886471	40	DDNX	888029
16	DDNX	886488	41	DDNX	888071
17	DDNX	886490	42	DDNX	888093
18	DDNX	886493	43	DDNX	888107
19	DDNX	886499	44	DDNX	888117
20	DDNX	886508	45	DDNX	888120
21	DDNX	886521	46	DDNX	888132
22	DDNX	886545	47	DDNX	888134
23	DDNX	886559	48	DDNX	888144
24	DDNX	886578	49	DDNX	888146
25	DDNX	886589	50	DDNX	888159

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21157-B

JAN 6 '98

1-10PM

MEMORANDUM OF ASSET PURCHASE,
ASSIGNMENT AND ASSUMPTION AGREEMENT

Memorandum of Asset Purchase, Assignment and Assumption Agreement made and entered into as of December 30, 1997 by and between The Vaughn Group, Ltd. ("Vaughn") and Star Bank, National Association ("Star").

WITNESSETH:

1. Vaughn, as Assignee, has entered into that certain Lease Assignment, Management and Escrow Agreement ("Lease Assignment") dated as of December 30, 1997, with The Andersons, Inc., as Assignor, with respect to the railroad equipment set forth on Exhibit A attached hereto.
2. Vaughn has agreed to sell and assign to Star and Star as agreed to accept from Vaughn the Lease Assignment and the railroad equipment subject to that Lease Assignment.
3. This Memorandum of Asset Purchase, Assignment and Assumption Agreement may be executed by the parties hereto in any number of counterparts, and all counterparts taken together shall be deemed to constitute on instrument.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed and sealed by their respective corporate officers as of the date and year first above written.

STAR BANK, NATIONAL ASSOCIATION

By: Title: Vice President

THE VAUGHN GROUP, LTD.

By: Title: John V. Handelsman
President and CEO

Exhibit A

CAR NUMBERS					
1	DDNX	886352	26	DDNX	886625
2	DDNX	886365	27	DDNX	886628
3	DDNX	886375	28	DDNX	886653
4	DDNX	886382	29	DDNX	886669
5	DDNX	886383	30	DDNX	886683
6	DDNX	886384	31	DDNX	886685
7	DDNX	886396	32	DDNX	886701
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23	DDNX	886578	48	DDNX	888146
24	DDNX	886589	49	DDNX	888159
25	DDNX	886623			

STATE OF Ohio)
COUNTY OF Butler) SS

On this 5th day of January, 1998 before me personally appeared John V. Handelsman, to me personally known, who being duly sworn, says that he/she is the President and CEO of The Vaughn Group, Ltd., that said instrument was signed on behalf of said company by authority of its Board of Directors; and he/she acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

Kathy J. Uegle
Notary Public

My commission expires:

STATE OF Ohio)
COUNTY OF Hamilton) SS

On this 30 day of December, 1997 before me personally appeared John Mauro, to me personally known, who being duly sworn, says that he/she is the Vice President of Star Bank, that said instrument was signed on behalf of said corporation by authority of its Board of Directors; and he/she acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

[Signature]
Notary Public

My commission expires: